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Twenty-fourth session
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Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 4 of the provisional agenda

INTERIM FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT FOR THE BIENNIUM 2000-2001

Interim financial performance report for the biennium 2000-2001

Submitted by the Director-General

Itemizes the utilization of financial resources during the period 1 January–31 December 2000 in accordance with Programme and Budget Committee conclusion 1987/19.

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Introduction

1. In its conclusion 1987/19, paragraph (j), the Programme and Budget Committee requested the Director-General to submit each year to the Industrial Development Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources.

2. The present interim financial report covers the period 1 January-31 December 2000 and is based on the appropriations contained in the programme and budgets, 2000-2001, as adopted by the General Conference at its eighth session (decision GC.8/Dec.17).

I. FINANCIAL STATEMENTS FOR THE 12-MONTH PERIOD OF THE BIENNIUM 2000-2001 ENDED 31 DECEMBER 2000

Certification of financial statements

Director-General's responsibility

The Director-General of the United Nations Industrial Development Organization is responsible for the preparation and integrity of the financial statements. These statements have been prepared in accordance with the common accounting standards of the United Nations organizations and necessarily include some amounts that are based on management's best estimates and judgement. Financial information used elsewhere is consistent with that in the financial statements. Management considers that the statements present fairly the financial position of the Organization and of funds held in trust by it, the results of their operations and the changes in their financial position.

To fulfil its responsibility, the Organization maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight and the External Auditor during their respective audits.

The following appended financial statements, comprising statements I to IV, relevant schedules and supporting notes, were properly prepared in accordance with Article X of the Financial Regulations of UNIDO and the United Nations Common Accounting Standards and are hereby approved.

Carlos A. Magariños
Director-General

Saburo Takizawa
Controller
Financial Performance Control Branch

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES

for the biennium 2000-2001 as at 31 December 2000

(In thousands of United States dollars)

Statement I

Heading	General Fund and Working Capital Fund *(Note or schedule no.)*		Other headquarters funds *(Note or schedule no.)*		Technical cooperation *(Note or schedule no.)*		Eliminations	Total 2000	Total 1998
INCOME									
Assessed contributions	59,950.3	*2(a)*						59,950.3	66,479.7
Voluntary contributions	414.3		65.0		55,717.2			56,196.5	74,161.8
Other income									
Revenue-producing activities	70.4	*2(b)*						70.4	53.4
Funds received under inter-organization arrangements					10,711.6			10,711.6	19,859.0
Jointly-financed activities	10,201.2							10,201.2	11,748.9
Income for services rendered	89.6		9,103.3					9,192.9	11,458.9
Interest income	670.0		197.7		2,068.9			2,936.6	8,134.7
Currency exchange adjustments	(2,077.6)	*2(c)*			(1,942.0)			(4,019.6)	1,105.7
Miscellaneous	346.1		18.5		(6.8)			357.8	677.2
TOTAL INCOME	69,664.3		9,384.5		66,548.9			145,597.7	193,679.3
EXPENDITURE									
Salaries and common staff costs	42,240.3		8,075.1		27,395.8		1,138.7	78,849.9	88,833.8
Contractual services	183.6		204.8		21,816.9		18.2	22,223.5	29,289.1
Operational expenses	9,982.0		695.6		2,623.6		164.1	13,465.3	14,170.6
Acquisitions	86.4				11,839.2		358.4	12,284.0	15,059.2
Fellowships					4,760.2		224.2	4,984.4	5,472.0
Technical cooperation and IDDA	1,903.6						(1,903.6)		
Programme support costs			28.7		8,436.0			8,464.7	9,936.5
Other expenditure	7,332.6		22.3				110.0	7,464.9	8,616.0
TOTAL EXPENDITURE	61,728.5		9,026.5		76,871.7			147,626.7	171,377.2
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	7,935.8		358.0		(10,322.8)			(2,029.0)	22,302.1
Prior biennium adjustments	(659.8)	*2(d)*						(659.8)	2,124.5
Savings on or cancellation of obligations from prior biennium	3,348.5	*2(e)*	418.4					3,766.9	1,998.6
Provision for delays in the collection of contributions	(8,553.7)							(8,553.7)	(5,737.0)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2,070.8		776.4	*3(b)*	(10,322.8)			(7,475.6)	20,688.2
Transfers to reserves	277.3				113.9	*4(b)*		391.2	143.1
Transfers from reserves	(371.9)	*2(m)*						(371.9)	(10,027.6)
Credits to Member States	(5,880.1)							(5,880.1)	(152.6)
Reserves and fund balances, beginning of biennium	14,461.0		2,049.1		114,369.6			130,879.7	87,727.2
RESERVES AND FUND BALANCES, END OF 2000	10,557.1		2,825.5		104,160.7			117,543.3	98,378.3

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
as at 31 December 2000
(In thousands of United States dollars)

Heading	General Fund and Working Capital Fund (Note or schedule no.)		Other headquarters funds (Note or schedule no.)		Technical cooperation (Note or schedule no.)		Eliminations	Total 2000	Total 1998
ASSETS									
Cash and term deposits	13,698.2		3,013.2		143,678.4	4(c)		160,389.8	171,257.4
Investments									48,562.0
Accounts receivable									
Assessed contributions receivable from Member States	104,711.3	2.1						104,711.3	105,410.3
Voluntary contributions receivable									4,282.5
Other contributions receivable	117.0	2.2			751.1			868.1	(105,711.5)
Provision for delays in the collection of contributions	(94,956.0)	2(l)						(94,956.0)	2,169.2
Interfund balances			541.3		4,551.4			5,092.7	7,588.4
Other	4,921.1	2(f)	100.8		2,518.2			7,540.1	1,690.3
Other assets	580.1		0.3		4,365.8			4,946.2	235,248.6
TOTAL ASSETS	29,071.7		3,655.6		155,864.9			188,592.2	
LIABILITIES									
Payments or contributions received in advance	668.4	2(g)			1,456.1			2,124.5	11,490.1
Borrowings payable within one year	1,000.0	2(h)						1,000.0	1,000.0
Unliquidated obligations	4,881.0		778.1		23,577.3			29,236.4	27,636.1
Accounts payable									
Interfund balances	4,346.2				746.5			5,092.7	2,169.2
Other	3,613.0		52.0		25,924.3			29,595.3	17,919.0
Other funds and special accounts									70,655.9
Other liabilities									6,000.0
Borrowings payable after one year	4,000.0	2(h)						4,000.0	136,870.3
TOTAL LIABILITIES	18,514.6		830.1		51,704.2			71,048.9	
RESERVES AND FUND BALANCES									
Operating reserves			4,300.0	3(c)	550.0	4(d)		4,850.0	4,850.0
Other reserves	5,207.2	2(b,m)			2,135.4	4(b)		7,342.6	7,537.3
Balances relating to projects funded by donors					98,408.2			98,408.2	92,634.5
Working capital funds	6,634.2	2(k)						6,634.2	6,610.0
Surplus (deficit)	(1,284.3)	2(l)	(1,474.5)		3,067.1			308.3	(13,253.5)
TOTAL RESERVES AND FUND BALANCES	10,557.1		2,825.5		104,160.7			117,543.3	98,378.3
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	29,071.7		3,655.6		155,864.9			188,592.2	235,248.6

Schedule 2.1

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET
(as at 31 December 2000)

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Afghanistan	0.004	53.960	136.978	480	28.103	423				53.537	136.978	480	28.103	54.017	165.081	12.004	66.021
Albania	0.004	7.621	136.978	480	28.103	7.621	136.978	480	28.103	0	0	0	0	0	0	0	0
Algeria	0.127	0	0	15.230	892.269	0	0	15.230	892.269	0	0	0	0	0	0	0	0
Angola	0.015	0	0	1.799	105.386	0	0	1.799	105.386	0	0	0	0	0	0	0	0
Argentina	1.629	729.374	9.314.566	195.345	11.444.931	0	0	0	0	729.374	9.314.566	195.345	11.444.931	924.719	20.759.497	1.415.587	2.340.306
Armenia	0.009	730.017	968.852	1.080	63.232	514	0	0	0	729.503	968.852	1.080	63.232	730.583	1.022.084	75.638	806.221
Austria	1.392	0	0	166.925	9.779.830	0	0	166.925	9.779.830	0	0	0	0	0	0	0	0
Azerbaijan	0.016	1.063.205	2.191.662	1.919	112.412	67.476	0	0	0	995.729	2.191.662	1.919	112.412	997.648	2.304.074	170.868	1.168.516
Bahamas	0.022	5.256	308.299	2.638	154.567	5.256	308.299	2.613	153.090	0	0	25	1.477	25	1.477	93	118
Bahrain	0.025	0	0	2.998	175.644	0	0	2.998	175.644	0	0	0	0	0	0	0	0
Bangladesh	0.015	0	0	1.799	105.386	0	0	1.126	65.867	0	0	673	39.519	673	39.519	2.464	3.157
Barbados	0.012	0	0	1.439	84.309	0	0	500	29.362	0	0	939	54.947	939	54.947	3.454	4.393
Belarus	0.084	279.691	5.479.156	10.073	590.162	122.176	0	0	0	157.515	5.479.156	10.073	590.162	167.588	6.069.318	446.601	614.189
Belgium	1.631	0	0	195.585	11.458.982	0	0	195.585	11.458.982	0	0	0	0	0	0	0	0
Belize	0.001	0	0	120	7.026	0	0	117	6.882	0	0	3	144	3	144	9	12
Benin	0.003	2.191	128.387	360	21.077	93	5.417	0	0	2.098	122.970	360	21.077	2.458	144.047	10.515	12.973
Bhutan	0.001	1.120	65.640	120	7.026	1.120	65.650	92	5.369	0	0	28	1.657	28	1.657	104	132
Bolivia	0.010	19.400	136.978	1.199	70.258	19.400	136.978	1.199	70.258	0	0	0	0	0	0	0	0
Bosnia and Herzegovina	0.007	199.657	136.978	840	49.180	26.479	0	0	0	173.178	136.978	840	49.180	174.018	186.158	13.329	187.347
Botswana	0.015	1.158	67.883	1.799	105.386	1.158	67.883	1.799	105.386	0	0	0	0	0	0	0	0
Brazil	2.173	6.273.459	31.368.170	260.580	15.266.933	12.037	0	0	0	6.261.422	31.368.170	260.580	15.266.933	6.522.002	46.635.103	3.304.091	9.826.093
Bulgaria	0.016	0	0	1.919	112.412	0	0	1.919	112.412	0	0	0	0	0	0	0	0
Burkina Faso	0.003	43.610	136.978	360	21.077	489	0	0	0	43.121	136.978	360	21.077	43.481	158.055	11.562	55.043
Burundi	0.001	47.147	136.978	120	7.026	621	0	0	0	46.526	136.978	120	7.026	46.646	144.004	10.679	57.325
Cambodia	0.001	10.882	136.978	120	7.026	9.043	29.162	0	0	1.839	107.816	120	7.026	1.959	114.842	8.500	10.459
Cameroon	0.019	1.615	94.604	2.279	133.489	0	0	0	0	1.615	94.604	2.279	133.489	3.894	228.093	15.462	19.356
Cape Verde	0.003	71.345	136.978	360	21.077	489	0	0	0	70.856	136.978	360	21.077	71.216	158.055	11.562	82.778
Central African Republic	0.001	87.320	136.978	120	7.026	621	0	0	0	86.699	136.978	120	7.026	86.819	144.004	10.679	97.498
Chad	0.001	62.918	136.978	120	7.026	0	0	0	0	62.918	136.978	120	7.026	63.038	144.004	10.679	73.717
Chile	0.201	27	1.567	24.104	1.412.174	27	1.567	24.104	1.412.174	0	0	0	0	0	0	0	0
China	1.470	0	0	176.278	10.327.839	0	0	176.278	10.327.839	0	0	0	0	0	0	0	0
Colombia	0.161	0	0	19.307	1.131.144	0	0	19.307	1.131.144	0	0	0	0	0	0	0	0
Comoros	0.001	95.782	136.978	120	7.026	0	0	0	0	95.782	136.978	120	7.026	95.902	144.004	10.679	106.581
Congo	0.004	81.988	136.978	480	28.103	423	0	0	0	81.565	136.978	480	28.103	82.045	165.081	12.004	94.049
Costa Rica	0.024	70.078	136.978	2.878	168.618	22.673	0	0	0	47.405	136.978	2.878	168.618	50.283	305.596	20.837	71.120
Côte d'Ivoire	0.013	0	0	1.559	91.335	0	0	0	0	0	0	1.559	91.335	1.559	91.335	5.741	7.300
Croatia	0.044	15.074	884.113	5.277	309.133	15.074	884.113	5.277	309.133	0	0	0	0	0	0	0	0
Cuba	0.036	76.228	968.852	4.317	252.927	62.586	158.664	0	0	13.642	810.188	4.317	252.927	17.959	1.063.115	75.704	93.663
Cyprus	0.050	0	0	5.996	351.287	0	0	5.996	351.287	0	0	0	0	0	0	0	0
Czech Republic	0.158	0	0	18.947	1.110.067	0	0	18.947	1.110.067	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Dem. People's Republic of Korea	0.022	274.208	958.852	2.638	154.567	103.284	0	0	0	170.924	958.852	2.638	154.567	173.562	1.113.419	81.379	254.941
Dem. Rep. of the Congo	0.010	81.152	136.978	1.199	70.258	26	0	0	0	81.126	136.978	1.199	70.258	82.325	207.236	14.654	96.979
Denmark	1.022	0	0	122.555	7.180.306	0	0	122.555	7.180.306	0	0	0	0	0	0	0	0
Djibouti	0.001	62.918	136.978	120	7.026	0	0	0	0	62.918	136.978	120	7.026	63.038	144.004	10.679	73.717
Dominica	0.001	0	0	120	7.026	0	0	120	7.026	0	0	0	0	0	0	0	0
Dominican Republic	0.022	239.720	136.978	2.638	154.567	0	0	0	0	239.720	136.978	2.638	154.567	242.358	291.545	19.954	262.312
Ecuador	0.030	51.119	410.936	3.598	210.772	77	0	0	0	51.042	410.936	3.598	210.772	54.640	621.708	43.962	98.602
Egypt	0.096	0	0	11.512	674.471	0	0	11.512	674.471	0	0	0	0	0	0	0	0
El Salvador	0.018	80.422	136.978	2.159	126.464	0	0	0	0	80.422	136.978	2.159	126.464	82.581	263.442	18.187	100.768
Equatorial Guinea	0.001	95.782	136.978	120	7.026	0	0	0	0	95.782	136.978	120	7.026	95.902	144.004	10.679	106.581
Eritrea	0.001	15.244	136.978	120	7.026	15.162	132.147	0	0	82	4.831	120	7.026	202	11.857	803	1.005
Ethiopia	0.009	0	0	1.080	63.232	0	0	1.080	63.232	0	0	0	0	0	0	0	0
Fiji	0.006	345	20.228	720	42.155	55	3.214	0	0	290	17.014	720	42.155	1.010	59.169	3.921	4.931
Finland	0.802	0	0	96.174	5.634.644	0	0	96.174	5.634.644	0	0	0	0	0	0	0	0
France	9.669	0	0	1.159.478	67.931.879	0	0	0	0	0	0	1.159.478	67.931.879	1.159.478	67.931.879	4.270.216	5.429.694
Gabon	0.022	41.201	136.978	2.638	154.567	41.201	136.978	2.638	154.567	0	0	0	0	0	0	0	0
Gambia	0.001	63.758	136.978	120	7.026	621	0	0	0	63.137	136.978	120	7.026	63.257	144.004	10.679	73.936
Georgia	0.010	1.241.598	2.191.662	1.199	70.258	1.092	0	0	0	1.240.506	2.191.662	1.199	70.258	1.241.705	2.261.920	168.218	1.409.923
Germany	14.562	0	0	1.746.232	102.308.825	0	0	1.746.232	102.308.825	0	0	0	0	0	0	0	0
Ghana	0.010	0	0	1.199	70.258	0	0	377	22.065	0	0	822	48.193	822	48.193	3.029	3.851
Greece	0.519	0	0	62.237	3.646.359	0	0	62.237	3.646.359	0	0	0	0	0	0	0	0
Grenada	0.001	74.830	136.978	120	7.026	8.497	0	0	0	66.333	136.978	120	7.026	66.453	144.004	10.679	77.132
Guatemala	0.027	165.127	410.936	3.238	189.695	24.431	0	0	0	140.696	410.936	3.238	189.695	143.934	600.631	42.637	186.571
Guinea	0.004	40.063	136.978	480	28.103	423	0	0	0	39.640	136.978	480	28.103	40.120	165.081	12.004	52.124
Guinea-Bissau	0.001	92.045	136.978	120	7.026	621	0	0	0	91.424	136.978	120	7.026	91.544	144.004	10.679	102.223
Guyana	0.001	29	1.671	120	7.026	29	1.671	120	7.026	0	0	0	0	0	0	0	0
Haiti	0.003	0	0	360	21.077	0	0	92	5.421	0	0	268	15.656	268	15.656	984	1.252
Honduras	0.004	52.412	136.978	480	28.103	52.412	136.978	480	28.103	0	0	0	0	0	0	0	0
Hungary	0.177	0	0	21.226	1.243.556	0	0	21.226	1.243.556	0	0	0	0	0	0	0	0
India	0.442	0	0	53.004	3.105.377	0	0	53.004	3.105.377	0	0	0	0	0	0	0	0
Indonesia	0.278	42.398	2.486.720	33.337	1.953.156	42.398	2.486.720	33.337	1.953.156	0	0	0	0	0	0	0	0
Iran (Islamic Republic of)	0.232	459.086	8.766.650	28.540	1.672.126	433.581	7.270.698	0	0	25.505	1.495.952	28.540	1.672.126	54.045	3.168.078	216.915	270.960
Iraq	0.047	1.069.342	2.739.578	5.636	330.210	9.072	0	0	0	1.060.270	2.739.578	5.636	330.210	1.065.906	3.069.788	225.509	1.291.415
Ireland	0.331	0	0	39.693	2.325.520	0	0	39.693	2.325.520	0	0	0	0	0	0	0	0
Israel	0.517	0	0	61.997	3.632.308	0	0	61.997	3.632.308	0	0	0	0	0	0	0	0
Italy	8.032	0	0	963.174	56.430.743	0	0	963.174	56.430.743	0	0	0	0	0	0	0	0
Jamaica	0.009	2.327	136.978	1.080	63.232	2.327	136.978	1.080	63.232	0	0	0	0	0	0	0	0
Japan	25.000	0	0	2.997.925	175.643.498	0	0	2.997.925	175.643.498	0	0	0	0	0	0	0	0
Jordan	0.009	0	0	1.080	63.232	0	0	1.080	63.232	0	0	0	0	0	0	0	0
Kazakhstan	0.071	63.060	3.698.430	8.514	498.829	0	0	0	0	63.060	3.698.430	8.514	498.829	71.574	4.197.258	307.771	379.345
Kenya	0.010	357	20.903	1.199	70.258	357	20.903	410	24.045	0	0	789	46.213	789	46.213	2.905	3.694
Kuwait	0.189	0	0	22.665	1.327.865	0	0	22.665	1.327.865	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			TOTAL
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
Kyrgyzstan	0.009	282.551	547.916	1.080	63.232	0	0	0	0	282.551	547.916	1.080	63.232	283.631	611.148	44.925	329.556
Lao People's Dem Republic	0.001	0	0	120	7.026	0	0	120	7.026	0	0	0	0	0	0	0	0
Lebanon	0.024	220	12.864	2.878	168.618	50	2.952	0	0	170	9.912	2.878	168.618	3.048	178.530	11.340	14.388
Lesotho	0.003	0	0	360	21.077	0	0	210	12.353	0	0	150	8.724	150	8.724	548	698
Liberia	0.003	62.918	136.978	360	21.077	0	0	0	0	62.918	136.978	360	21.077	63.278	158.055	11.562	74.840
Libyan Arab Jamahiriya	0.183	62.806	3.683.491	21.945	1.285.711	36.031	2.113.162	0	0	26.775	1.570.329	21.945	1.285.711	48.720	2.856.040	198.184	246.904
Lithuania	0.022	411.560	1.506.768	2.638	154.567	6.229	0	0	0	405.331	1.506.768	2.638	154.567	407.969	1.661.335	122.330	530.299
Luxembourg	0.101	0	0	12.112	709.600	0	0	12.112	709.600	0	0	0	0	0	0	0	0
Madagascar	0.004	1.310	76.829	480	28.103	1.310	76.829	480	28.103	0	0	0	0	0	0	0	0
Malawi	0.003	17.280	136.978	360	21.077	489	0	0	0	16.791	136.978	360	21.077	17.151	158.055	11.562	28.713
Malaysia	0.270	0	0	32.378	1.896.950	0	0	32.378	1.896.950	0	0	0	0	0	0	0	0
Maldives	0.001	2.070	121.375	120	7.026	1.774	104.041	0	0	296	17.334	120	7.026	416	24.360	1.737	2.153
Mali	0.003	37.536	136.978	360	21.077	35.651	26.474	0	0	1.885	110.504	360	21.077	2.245	131.581	9.584	11.829
Malta	0.021	0	0	2.519	147.541	0	0	2.519	147.541	0	0	0	0	0	0	0	0
Mauritania	0.001	89.549	136.978	120	7.026	621	0	0	0	88.928	136.978	120	7.026	89.048	144.004	10.679	99.727
Mauritius	0.013	0	0	1.559	91.309	0	0	1.559	91.309	0	0	0	0	0	0	0	0
Mexico	1.470	0	0	176.278	10.327.838	0	0	176.278	10.327.838	0	0	0	0	0	0	0	0
Mongolia	0.003	1.161	68.034	360	21.077	93	5.418	0	0	1.068	62.616	360	21.077	1.428	83.693	6.205	7.433
Morocco	0.061	0	0	7.315	428.570	0	0	7.315	428.570	0	0	0	0	0	0	0	0
Mozambique	0.001	0	0	120	7.026	0		120	7.026	0	0	0	0	0	0	0	0
Myanmar	0.012	1.161	68.034	1.439	84.309	0	0	0	0	1.161	68.034	1.439	84.309	2.600	152.343	10.384	12.984
Namibia	0.010	0	0	1.199	70.258	0	0	944	55.319	0	0	255	14.939	255	14.939	939	1.194
Nepal	0.006	1.040	61.007	720	42.155	55	3.214	0	0	985	57.793	720	42.155	1.705	99.948	6.969	8.674
Netherlands	2.411	0	0	289.120	16.939.059	0	0	289.120	16.939.059	0	0	0	0	0	0	0	0
New Zealand	0.327	0	0	39.213	2.297.417	0	0	39.213	2.297.417	0	0	0	0	0	0	0	0
Nicaragua	0.001	107.382	136.978	120	7.026	35	0	0	0	107.326	136.978	120	7.026	107.446	144.004	10.679	118.125
Niger	0.003	71.376	136.978	360	21.077	489	0	0	0	70.887	136.978	360	21.077	71.247	158.055	11.562	82.809
Nigeria	0.047	34.556	2.026.771	5.636	330.210	17.306	1.015.061	0	0	17.250	1.011.710	5.636	330.210	22.886	1.341.920	96.371	119.257
Norway	0.901	0	0	108.045	6.330.192	0	0	108.045	6.330.192	0	0	0	0	0	0	0	0
Oman	0.075	0	0	8.994	526.931	0	0	8.940	523.760	0	0	54	3.171	54	3.171	199	253
Pakistan	0.087	0	0	10.433	611.240	0	0	0	0	0	0	10.433	611.240	10.433	611.240	38.423	48.856
Panama	0.019	17.373	136.978	2.279	133.489	17.373	136.978	525	30.769	0	0	1.754	102.720	1.754	102.720	6.457	8.211
Papua New Guinea	0.010	10.678	136.978	1.199	70.258	26	0	0	0	10.652	136.978	1.199	70.258	11.851	207.236	14.654	26.505
Paraguay	0.021	1.192	69.937	2.519	147.541	0	0	0	0	1.192	69.937	2.519	147.541	3.711	217.478	14.501	18.212
Peru	0.146	18.123	1.062.937	17.508	1.025.758	8.860	519.638	0	0	9.263	543.299	17.508	1.025.758	26.771	1.569.057	105.085	131.856
Philippines	0.120	0	0	14.390	843.089	0	0	14.390	843.089	0	0	0	0	0	0	0	0
Poland	0.290	0	0	34.776	2.037.465	0	0	34.776	2.037.465	0	0	0	0	0	0	0	0
Portugal	0.637	46.550	2.730.155	76.387	4.475.397	43.380	2.544.299	0	0	3.170	185.856	76.387	4.475.397	79.557	4.661.253	296.219	374.772
Qatar	0.049	19.434	821.874	5.876	344.262	856	0	0	0	18.578	821.874	5.876	344.262	24.454	1.166.136	93.056	107.520
Republic of Korea	1.486	0	0	178.197	10.440.250	0	0	178.197	10.440.250	0	0	0	0	0	0	0	0
Republic of Moldova	0.015	661.360	9.504.769	1.799	105.386	6.692	0	0	0	654.668	9.504.769	1.799	105.386	656.467	9.610.155	610.239	785.606
Romania	0.063	0	0	9.553	559.737	0	0	4.957	290.447	0	0	0	0	0	0	0	0
Russian Federation	1.591	1.004.467	58.911.536	190.788	11.177.962	1.004.467	58.911.536	190.788	11.177.962	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Rwanda	0.001	51.239	136.978	120	7.026	14.177	0	0	0	37.062	136.978	120	7.026	37.182	144.004	10.679	47.861
Saint Kitts and Nevis	0.001	19.392	136.978	120	7.026	621	0	0	0	18.771	136.978	120	7.026	18.891	144.004	10.679	29.570
Saint Lucia	0.001	341	19.957	120	7.026	341	19.957	116	6.802	0	0	4	224	4	224	14	18
Saint Vincent & the Grenadines	0.001	86.848	136.978	120	7.026	621	0	0	0	86.227	136.978	120	7.026	86.347	144.004	10.679	97.026
Sao Tome and Principe	0.001	95.782	136.978	120	7.026	0	0	0	0	95.782	136.978	120	7.026	95.902	144.004	10.679	106.581
Saudi Arabia	0.830	233.554	13.697.890	99.531	5.831.364	119.201	6.991.044	0	0	114.353	6.706.846	99.531	5.831.364	213.884	12.538.210	867.820	1.081.704
Senegal	0.009	1.230	72.043	1.080	63.232	18	1.016	0	0	1.212	71.027	1.080	63.232	2.292	134.259	9.283	11.575
Seychelles	0.003	24.078	136.978	360	21.077	489	0	0	0	23.589	136.978	360	21.077	23.949	158.055	11.562	35.511
Sierra Leone	0.001	72.743	136.978	120	7.026	621	0	0	0	72.122	136.978	120	7.026	72.242	144.004	10.679	82.921
Slovakia	0.052	0	0	6.236	365.339	0	0	6.236	365.339	0	0	0	0	0	0	0	0
Slovenia	0.090	11.548	677.283	10.793	632.317	178	10.184	0	0	11.370	667.099	10.793	632.317	22.167	1.299.416	89.608	111.773
Somalia	0.001	107.362	136.978	120	7.026	26	0	0	0	107.336	136.978	120	7.026	107.456	144.004	10.679	118.135
Spain	3.829	0	0	419.043	26.894.533	0	0	419.043	26.894.533	0	0	0	0	0	0	0	0
Sri Lanka	0.018	0	0	2.159	126.464	0	0	2.159	126.464	0	0	0	0	0	0	0	0
Sudan	0.010	164	9.600	1.199	70.258	164	9.600	1.199	70.258	0	0	0	0	0	0	0	0
Suriname	0.006	16.804	136.978	720	42.155	290	0	0	0	16.514	136.978	720	42.155	17.234	179.133	12.887	30.121
Swaziland	0.003	953	55.818	360	21.077	953	55.818	360	21.077	0	0	0	0	0	0	0	0
Sweden	1.594	0	0	191.148	11.199.030	0	0	191.148	11.199.030	0	0	0	0	0	0	0	0
Switzerland	1.795	0	0	215.251	12.611.203	0	0	215.251	12.611.203	0	0	0	0	0	0	0	0
Syrian Arab Republic	0.095	0	0	11.392	667.446	0	0	11.392	667.446	0	0	0	0	0	0	0	0
Tajikistan	0.006	210.270	410.936	720	42.155	1.715	0	0	0	208.555	410.936	720	42.155	209.275	453.091	33.363	242.638
Thailand	0.251	0	0	30.099	1.763.461	0	0	30.099	1.763.461	0	0	0	0	0	0	0	0
The former Yugoslav Republic of Macedonia	0.006	2.319	136.010	720	42.155	60	3.491	0	0	2.259	132.519	720	42.155	2.979	174.674	12.554	15.533
Togo	0.001	52.587	136.978	120	7.026	621	0	0	0	51.966	136.978	120	7.026	52.086	144.004	10.679	62.765
Tonga	0.001	0	0	120	7.026			117	6.885	0	0	3	141	3	141	9	12
Trinidad and Tobago	0.024	18.795	547.916	2.878	168.618	17.002	442.576	0	0	1.793	105.340	2.878	168.618	4.671	273.958	18.472	23.143
Tunisia	0.041	0	0	4.917	288.056	0	0	4.917	288.056	0	0	0	0	0	0	0	0
Turkey	0.650	0	0	77.946	4.566.731	0	0	77.842	4.560.646	0	0	104	6.085	104	6.085	383	487
Turkmenistan	0.009	82.241	547.916	1.080	63.232	0	0	0	0	82.241	547.916	1.080	63.232	83.321	611.148	44.925	128.246
Uganda	0.006	35.156	136.978	720	42.155	9.236	0	0	0	25.920	136.978	720	42.155	26.640	179.133	12.887	39.527
Ukraine	0.281	6.838.031	21.094.752	33.697	1.974.233	88.271	0	0	0	6.749.760	21.094.752	33.697	1.974.233	6.783.457	23.068.985	1.700.689	8.484.146
United Arab Emirates	0.263	17.035	999.072	31.538	1.847.770	17.035	999.072	31.538	1.847.770	0		0	0	0	0	0	0
United Kingdom	7.522	0	0	902.016	52.847.616	0	0	902.016	52.847.616	0	0	0	0	0	0	0	0
United Republic of Tanzania	0.004	55.169	136.978	480	28.103	423	0	0	0	54.746	136.978	480	28.103	55.226	165.081	12.004	67.230
Uruguay	0.071	8.360	490.274	8.514	498.828	6.880	403.514	0	0	1.480	86.760	8.514	498.828	9.994	585.588	37.841	47.835
Uzbekistan	0.037	206.103	2.465.620	4.437	259.953	9.452	0	0	0	196.651	2.465.620	4.437	259.953	201.088	2.725.573	200.617	401.705
Vanuatu	0.001	57.814	136.978	120	7.026	621	0	0	0	57.193	136.978	120	7.026	57.313	144.004	10.679	67.992
Venezuela	0.236	78.790	4.621.034	28.301	1.658.075	78.790	4.621.034	28.301	1.658.075	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Viet Nam	0.010	0	0	1,199	70,258	0	0	1,199	70,258	0	0	0	0	0	0	0	0
Yemen	0.015	38,668	136,978	1,799	105,386	28,692	0	0	0	9,976	136,978	1,799	105,386	11,775	242,364	16,862	28,637
Yugoslavia	0.038	1,676,669	1,917,704	4,557	266,978	7,128	0	0	0	1,669,541	1,917,704	4,557	266,978	1,674,098	2,184,682	160,108	1,834,206
Zambia	0.003	32,731	136,978	360	21,077	489	0	0	0	32,242	136,978	360	21,077	32,602	158,055	11,562	44,164
Zimbabwe	0.013	8	461	1,559	91,335	0	0	0	0	8	461	1,559	91,335	1,567	91,796	5,776	7,343
Subtotal	**100**	**27,425,073**	**201,143,243**	**11,991,734**	**702,574,032**	**2,697,364**	**91,137,306**	**9,952,414**	**583,094,730**	**24,727,709**	**110,005,947**	**2,039,320**	**119,479,302**	**26,767,029**	**229,485,249**	**15,732,171**	**42,499,200**
United States of America		**62,113,175**		**0**		**399,049**				**61,714,126**		**0**		**61,714,126**			**61,714,126**
NEW MEMBER STATES:																	
Chad		8,752	0	0	0	15	0	0	0	8,737				8,737			8,737
Comoros		11,580	0	0	0	23	0	0	0	11,557				11,557			11,557
Djibouti		8,448	0	0	0	621	0	0	0	7,827				7,827			7,827
El Salvador		15,360								15,360				15,360			15,360
Equatorial Guinea		11,580				23				11,557				11,557			11,557
Kazakhstan		162,568	0	0	0	0	0	0	0	162,568				162,568			162,568
Liberia		17,210				489				16,721				16,721			16,721
Sao Tome and Principe		11,580				23				11,557				11,557			11,557
South Africa		0	0	43,890	2,571,421	0	0	0	0			43,890	2,571,421	43,890	2,571,421	161,640	205,530
Turkmenistan		46,600								46,600				46,600			46,600
Subtotal		**293,678**	**0**	**43,890**	**2,571,421**	**1,194**	**0**	**0**	**0**	**292,484**	**0**	**43,890**	**2,571,421**	**336,374**	**2,571,421**	**161,640**	**498,014**
TOTAL		**89,831,926**	**201,143,243**	**12,035,624**	**705,145,453**	**3,097,607**	**91,137,306**	**9,952,414**	**583,094,730**	**86,734,319**	**110,005,947**	**2,083,210**	**122,050,723**	**88,817,529**	**232,056,670**	**15,893,811**	**104,711,340**
86-87		92,642	-			141	-	-	-	92,501				92,501		0	92,501
88-89		174,606	-			2,933	-	-	-	171,673				171,673		0	171,673
90-91		1,220,775	-			56,915	-	-	-	1,163,860				1,163,860		0	1,163,860
92-93		2,306,729	-			165,539	-	-	-	2,141,190				2,141,190		0	2,141,190
94-95		44,975,287	-			686,555	-	-	-	44,289,732				44,289,732		0	44,289,732
96-97		37,632,280	-			632,580	-	-	-	36,999,700				36,999,700		0	36,999,700
98-99		3,429,607	201,143,243			1,553,944	91,137,306			1,875,663	110,005,937			1,875,663	110,005,937	8,221,670	10,097,333
00				12,035,624	705,145,453			9,952,414	583,094,730			2,083,210	122,050,723	2,083,210	122,050,723	7,672,141	9,755,351
TOTAL		**89,831,926**	**201,143,243**	**12,035,624**	**705,145,453**	**3,097,607**	**91,137,306**	**9,952,414**	**583,094,730**	**86,734,319**	**110,005,937**	**2,083,210**	**122,050,723**	**88,817,529**	**232,056,660**	**15,893,811**	**104,711,340**

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 2000
(In United States dollars)

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
AFGHANISTAN	0.0040	264	661	(397)		-	-
ALBANIA	0.0040	264	661	(397)		-	-
ALGERIA	0.1270	8,395	15,203	(6,808)		-	-
ANGOLA	0.0150	992	661		331	-	-
ARGENTINA	1.6290	107,677	44,948		1,546	-	61,183
ARMENIA	0.0090	595	748	(153)		-	-
AUSTRIA	1.3920	92,011	81,303		2,036	8,672	-
AZERBAIJAN	0.0160	1,058	1,241	(183)		-	-
BAHAMAS	0.0220	1,454	1,983	(529)		-	-
BAHRAIN	0.0250	1,653	1,983	(330)		-	-
BANGLADESH	0.0150	992	661		126	205	-
BARBADOS	0.0120	793	661		132	-	-
BELARUS	0.0840	5,552	26,440	(20,888)		-	-
BELGIUM	1.6310	107,809	94,523		2,860	10,426	-
BELIZE	0.0010	66	661	(595)		-	-
BENIN	0.0030	198	661	(463)		-	-
BHUTAN	0.0010	66	661	(595)		-	-
BOLIVIA	0.0100	661	661	-		-	-
BOSNIA AND HERZEGOVINA	0.0070	463	219		103	141	-
BOTSWANA	0.0150	992	661		26	305	-
BRAZIL	2.1730	143,635	151,369	(7,734)		-	-
BULGARIA	0.0160	1,058	7,271	(6,213)		-	-
BURKINA FASO	0.0030	198	661	(463)		-	-
BURUNDI	0.0010	66	661	(595)		-	-
CAMBODIA	0.0010	66	661	(595)		-	-
CAMEROON	0.0190	1,256	661		26	-	569

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
CAPE VERDE	0.0030	198	661	(463)	-	-
CENTRAL AFRICAN REPUBLIC	0.0010	66	661	(595)	-	-
CHAD	0.0010	66	55	11	-	-
CHILE	0.2010	13,286	7,271	206	5,809	-
CHINA	1.4700	97,167	69,405	2,087	25,675	-
COLOMBIA	0.1610	10,642	9,254	1,388	-	-
COMOROS	0.0010	66	63	3	-	-
CONGO	0.0040	264	661	(397)	-	-
COSTA RICA	0.0240	1,587	661	26	900	-
CÔTE D'IVOIRE	0.0130	859	661	51	-	147
CROATIA	0.0440	2,908	8,593	(5,685)	-	-
CUBA	0.0360	2,380	4,627	(2,247)	-	-
CYPRUS	0.0500	3,305	2,644	51	610	-
CZECH REPUBLIC	0.1580	10,444	23,135	(12,691)	-	-
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0220	1,454	4,627	(3,173)	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	0.0100	661	661	-	-	-
DENMARK	1.0220	67,554	67,422	132	-	-
DJIBOUTI	0.0010	66	661	(595)	-	-
DOMINICA	0.0010	66	661	(595)	-	-
DOMINICAN REPUBLIC	0.0220	1,454	173	51	-	1,230
ECUADOR	0.0300	1,983	1,983	-	-	-
EGYPT	0.0960	6,346	7,271	(925)	-	-
EL SALVADOR	0.0180	1,190	58	24	-	1,108
EQUATORIAL GUINEA	0.0010	66	63	3	-	-
ERITREA	0.0010	66	661	(595)	-	-
ETHIOPIA	0.0090	595	661	(66)	-	-
FIJI	0.0060	397	661	(264)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
FINLAND	0.8020	53,012	58,168	(5,156)		-	-
FRANCE	9.6690	639,121	600,849		16,209	-	22,063
GABON	0.0220	1,454	661		51	742	-
GAMBIA	0.0010	66	661	(595)		-	-
GEORGIA	0.0100	661	1,186	(525)		-	-
GERMANY	14.5620	962,548	847,402		115,146	-	-
GHANA	0.0100	661	661	-		-	-
GREECE	0.5190	34,306	35,694	(1,388)		-	-
GRENADA	0.0010	66	661	(595)		-	-
GUATEMALA	0.0270	1,785	1,983	(198)		-	-
GUINEA	0.0040	264	661	(397)		-	-
GUINEA-BISSAU	0.0010	66	661	(595)		-	-
GUYANA	0.0010	66	661	(595)		-	-
HAITI	0.0030	198	661	(463)		-	-
HONDURAS	0.0040	264	661	(397)		-	-
HUNGARY	0.1770	11,700	13,220	(1,520)		-	-
INDIA	0.4420	29,216	29,084		132	-	-
INDONESIA	0.2780	18,376	13,220		438	4,718	-
IRAN (ISLAMIC REPUBLIC OF)	0.2380	15,732	42,304	(26,572)		-	-
IRAQ	0.0470	3,107	11,804	(8,697)		-	-
IRELAND	0.3310	21,879	19,830		489	1,560	-
ISRAEL	0.5170	34,174	25,118		4,899	4,157	-
ITALY	8.0320	530,915	491,123		12,450	27,342	-
JAMAICA	0.0090	595	661	(66)		-	-
JAPAN	25.0000	1,652,500	1,464,115		33,655	154,730	-
JORDAN	0.0090	595	661	(66)		-	-
KAZAKHSTAN	0.0710	4,693	-			-	4,693
KENYA	0.0100	661	661	-		-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
KUWAIT	0.1890	12,493	17,847	(5,354)	-	-
KYRGYZSTAN	0.0090	595	328	152	-	115
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0010	66	661	(595)	-	-
LEBANON	0.0240	1,587	661	26	900	-
LESOTHO	0.0030	198	661	(463)	-	-
LIBERIA	0.0030	198	661	(463)	-	-
LIBYAN ARAB JAMAHIRIYA	0.1830	12,096	18,508	(6,412)	-	-
LITHUANIA	0.0220	1,454	7,271	(5,817)	-	-
LUXEMBOURG	0.1010	6,676	6,610	66	-	-
MADAGASCAR	0.0040	264	661	(397)	-	-
MALAWI	0.0030	198	661	(463)	-	-
MALAYSIA	0.2700	17,847	13,220	426	4,201	-
MALDIVES	0.0010	66	661	(595)	-	-
MALI	0.0030	198	661	(463)	-	-
MALTA	0.0210	1,388	661	26	701	-
MAURITANIA	0.0010	66	661	(595)	-	-
MAURITIUS	0.0130	859	661	26	172	-
MEXICO	1.4700	97,167	74,032	21,862	1,273	-
MONGOLIA	0.0030	198	661	(463)	-	-
MOROCCO	0.0610	4,032	2,644	87	1,301	-
MOZAMBIQUE	0.0010	66	661	(595)	-	-
MYANMAR	0.0120	793	661	26	-	106
NAMIBIA	0.0100	661	661	-	-	-
NEPAL	0.0060	397	661	(264)	-	-
NETHERLANDS	2.4110	159,367	148,725	4,046	6,596	-
NEW ZEALAND	0.3270	21,615	22,474	(859)	-	-
NICARAGUA	0.0010	66	76	(10)	-	-
NIGER	0.0030	198	661	(463)	-	-
NIGERIA	0.0470	3,107	10,576	(7,469)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
NORWAY	0.9010	59,556	52,219		1,620	5,717	-
OMAN	0.0750	4,958	3,966		77	915	-
PAKISTAN	0.0870	5,751	5,288		335	-	128
PANAMA	0.0190	1,256	661		51	544	-
PAPUA NEW GUINEA	0.0100	661	661	-		-	-
PARAGUAY	0.0210	1,388	661		51	-	676
PERU	0.1460	9,651	5,288		154	4,209	-
PHILIPPINES	0.1200	7,932	5,288		2,644	-	-
POLAND	0.2900	19,169	31,067	(11,898)		-	-
PORTUGAL	0.6370	42,106	26,440		541	15,125	-
QATAR	0.0490	3,239	3,966	(727)		-	-
REPUBLIC OF KOREA	1.4860	98,225	76,676		1,855	19,694	-
REPUBLIC OF MOLDOVA	0.0150	992	7,271	(6,279)		-	-
ROMANIA	0.0830	5,486	13,881	(8,395)		-	-
RUSSIAN FEDERATION	1.5910	105,165	399,244	(294,079)		-	-
RWANDA	0.0010	66	661	(595)		-	-
SAINT KITTS AND NEVIS	0.0010	66	661	(595)		-	-
SAINT LUCIA	0.0010	66	661	(595)		-	-
SAINT VINCENT AND THE GRENADINES	0.0010	66	661	(595)		-	-
SAO TOME AND PRINCIPE	0.0010	66	63		3	-	-
SAUDI ARABIA	0.8300	54,863	66,100	(11,237)		-	-
SENEGAL	0.0090	595	661	(66)		-	-
SEYCHELLES	0.0030	198	661	(463)		-	-
SIERRA LEONE	0.0010	66	661	(595)		-	-
SLOVAKIA	0.0520	3,437	7,271	(3,834)		-	-
SLOVENIA	0.0900	5,949	6,610	(661)		-	-
SOMALIA	0.0010	66	66	-		-	-
SPAIN	3.8280	253,031	222,757		5,360	24,914	-
SRI LANKA	0.0180	1,190	661		26	503	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
SUDAN	0.0100	661	661	-	-	-
SURINAME	0.0060	397	661	(264)	-	-
SWAZILAND	0.0030	198	661	(463)	-	-
SWEDEN	1.5940	105,363	115,014	(9,651)	-	-
SWITZERLAND	1.7950	118,650	113,031	3,144	2,475	-
SYRIAN ARAB REPUBLIC	0.0950	6,280	5,288	103	889	-
TAJIKISTAN	0.0060	397	1,983	(1,586)	-	-
THAILAND	0.2510	16,591	11,898	309	4,384	-
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0060	397	661	(264)	-	-
TOGO	0.0010	66	661	(595)	-	-
TONGA	0.0010	66	661	(595)	-	-
TRINIDAD AND TOBAGO	0.0240	1,587	2,644	(1,057)	-	-
TUNISIA	0.0410	2,710	2,644	66	-	-
TURKEY	0.6500	42,965	35,694	721	6,550	-
TURKMENISTAN	0.0090	595	-		-	595
UGANDA	0.0060	397	661	(264)	-	-
UKRAINE	0.2810	18,574	101,794	(83,220)	-	-
UNITED ARAB EMIRATES	0.2630	17,384	17,847	(463)	-	-
UNITED KINGDOM	7.5220	497,204	497,733	(529)	-	-
UNITED REPUBLIC OF TANZANIA	0.0040	264	661	(397)	-	-
URUGUAY	0.0710	4,693	3,966	103	624	-
UZBEKISTAN	0.0370	2,446	11,898	(9,452)	-	-
VANUATU	0.0010	66	661	(595)	-	-
VENEZUELA	0.2360	15,600	31,067	(15,467)	-	-
VIET NAM	0.0100	661	661	-	-	-
YEMEN	0.0150	992	661	26	305	-
YUGOSLAVIA[a]	0.0380	2,512	9,254	(6,742)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
ZAMBIA	0.0030	198	661	(463)		-	-
ZIMBABWE	0.0130	859	661		26	-	172
Subtotal (168 States)	**100.0000**	**6,610,000**	**6,558,060**	**(627,475)**	**238,646**	**347,984**	**92,785**
South Africa	0.3660	24,193					24,193
TOTAL (169 States)	**100.3660**	**6,634,193**	**6,558,060**	**(627,475)**	**238,646**	**347,984**	**116,978**

[a] In accordance with General Conference resolution GC/S.1/Res.1, the Federal Republic of Yugoslavia (Serbia and Montenegro) cannot continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in UNIDO. Subject to any amendment to the United Nations scale of assessments approved by the United Nations General Assembly, this rate will apply to the Federal Republic of Yugoslavia (Serbia and Montenegro) should it apply for membership in UNIDO and be accepted.

Statement III

GENERAL FUND and WORKING CAPITAL FUND
Statement of cash flow for the year ended 31 December 2000
(In thousands of United States dollars)

		Total 2000	Total 1998
Cash flows from operating activities			
Net excess (shortfall) of income over expenditure (Statement I)		7,935.9	12,270.4
(Increase) decrease in contributions receivable		(223.8)	(5,737.0)
(Increase) decrease in other accounts receivable		2,223.3	3,414.6
Increase (decrease) in contributions or payments received in advance		372.3	(176.3)
Increase (decrease) in unliquidated obligations		(6,639.4)	(6,934.8)
Increase (decrease) in accounts payable		(2,020.8)	872.1
Increase (decrease) in other funds and special accounts			(950.5)
Less: Interest income	670.0		
Currency exchange adjustments	(2,077.5)	(1,407.5)	1,543.9
Net cash from operating activities		3,055.0	2,165.1
Cash flows from investing and financing activities			
Increase (decrease) in interfund balances		3,436.5	(439.9)
Increase (decrease) in borrowings		(1,000.0)	(1,000.0)
Plus: Interest income	670.0		
Currency exchange adjustments	(2,077.5)	(1,407.5)	1,543.9
Net cash from investing and financing activities		1,029.0	104.0
Cash flows from other sources			
Savings on or cancellation of prior period's obligations		3,348.5	1,804.2
Transfers to (from) reserves		(94.6)	(9,974.2)
Credits to Member States and prior bienniums adjustments		(6,539.9)	1,971.9
Net cash from other sources		(3,286.0)	(6,198.1)
Net increase (decrease) in cash		798.0	(3,929.0)
Cash at beginning of period		12,900.2	13,509.1
Cash at end of period (Statement II)		13,698.2	9,580.1

GENERAL FUND

Status of appropriations by major programme for the biennium 2000-2001 as at 31 December 2000 (note 2 (a)(i))

(In thousands of United States dollars)

Major Programme	Original appropriation	Transfers/ other adjustments	Revised appropriation	Disbursements during the year	Unliquidated obligations as at 31/12/00	Total expenditure	Balance of appropriations
Policy-making Organs	2,839.4	(359.7)	2,479.7	1,490.6	5.9	1,496.5	983.2
General Management	5,463.8	(618.4)	4,845.4	4,365.6	393.4	4,759.0	86.4
Strengthening of Industrial Capacities	20,327.3	(2,407.0)	17,920.3	11,665.4	1,213.1	12,878.5	5,041.8
Cleaner and Sustainable Industrial Development	8,566.8	(1,032.1)	7,534.7	5,897.2	263.5	6,160.7	1,374.0
Regional Programme Management	13,483.1	(740.0)	12,743.1	8,740.5	1,358.4	10,098.9	2,644.2
Administration	12,696.0	(1,497.4)	11,198.6	11,984.0	1,727.7	13,711.7	(2,513.1)
Buildings Management	20,491.5	(2,650.8)	17,840.7	9,699.7	2,923.5	12,623.2	5,217.5
Total A	83,867.9	(9,305.4)	74,562.5	53,843.0	7,885.5	61,728.5	12,834.0
Income	**Approved estimates**			**Actual income**	**Accrued income**	**Total income**	**(Excess) shortfall**
Regional Programme	507.6		507.6	414.3		414.3	93.3
Buildings Management	16,181.2	(2,093.2)	14,088.0	7,286.3	3,004.5	10,290.8	3,797.2
Miscellaneous Income							
(i) Estimated in GC.8/Dec.17	724.3	(17.5)	706.8	882.4		882.4	(175.6)
(ii) Not estimated in GC.8/Dec.17				(1,873.5)		(1,873.5)	1,873.5
Total B	17,413.1	(2,110.7)	15,302.4	6,709.5	3,004.5	9,714.0	5,588.4
Total A-B	66,454.8	(7,194.7)	59,260.1	47,133.5	4,881.0	52,014.5	7,245.6

Schedule 4.1

GENERAL FUND

Status of appropriations by major object of expenditure for the year 2000 as at 31 December 2000 (note 2 (a)(i))

(In thousands of United States dollars)

Major object of expenditure	Original appropriation	Transfers/ other adjustments	Revised appropriation	Disbursements	Unliquidated obligations as at 31/12/00	Total expenditure	Balance of appropriations
Staff costs	48,668.7	(5,130.5)	43,538.2	40,241.4	1,322.5	41,563.9	1,974.3
Official travel	1,215.2	(111.7)	1,103.5	551.3	125.1	676.4	427.1
Contractual services	260.0	(29.4)	230.6	166.6	17.0	183.6	47.0
General operating expenses	14,454.6	(1,672.0)	12,782.6	6,540.4	3,224.8	9,765.2	3,017.4
Supplies and materials	393.0	(51.1)	341.9	123.7	93.1	216.8	125.1
Acquisition of furniture and equipment	311.5	(41.1)	270.4	39.8	46.6	86.4	184.0
Technical cooperation and IDDA	6,937.8	(826.2)	6,111.6	1,106.9	796.7	1,903.6	4,208.0
EDP non-staff costs	2,075.3	(274.2)	1,801.1	1,622.2	454.4	2,076.6	(275.5)
Other expenditures	9,551.8	(1,169.2)	8,382.6	3,450.7	1,805.3	5,256.0	3,126.6
Total A	83,867.9	(9,305.4)	74,562.5	53,843.0	7,885.5	61,728.5	12,834.0
	Approved estimates			**Actual income**	**Accrued income**	**Total income**	**(Excess) shortfall**
Income							
Salaries and common staff costs	4,826.0	(593.3)	4,232.7	3,171.6	252.8	3,424.4	808.3
Official travel	3.5	(0.4)	3.1				3.1
General operating expenses	9,482.7	(1,185.6)	8,297.1	4,302.9	2,070.6	6,373.5	1,923.6
Supplies and materials	103.2	(13.6)	89.6	29.8	15.3	45.1	44.5
Acquisition of furniture and equipment	157.6	(20.8)	136.8	4.7	23.2	27.9	108.9
Other expenditures	2,115.8	(279.5)	1,836.3	191.6	642.6	834.2	1,002.1
Total B	16,688.8	(2,093.2)	14,595.6	7,700.6	3,004.5	10,705.1	3,890.5
Miscellaneous income							
(i) Estimated in GC.8/Dec.17	724.3	(17.5)	706.8	882.4		882.4	(175.6)
(ii) Not estimated in GC.8/Dec.17				(1,873.5)		(1,873.5)	1,873.5
Total C	724.3	(17.5)	706.8	(991.1)		(991.1)	1,697.9
Total A-B-C	66,454.8	(7,194.7)	59,260.1	47,133.5	4,881.0	52,014.5	7,245.6

II. NOTES TO THE FINANCIAL STATEMENTS

Preface

UNIDO MISSION STATEMENT

UNIDO is the specialist agency of the United Nations dedicated to promoting sustainable industrial development in countries with developing and transition economies.

UNIDO harnesses the joint forces of government and the private sector to foster competitive industrial production, develop international industrial partnerships and promote socially equitable and environmentally friendly industrial development.

UNIDO is the only worldwide organization dealing with industry from a development perspective. Its services are non-profit, neutral and specialized. Its staff are highly qualified with the widest range and depth of required industrial expertise. UNIDO acts as a catalyst to help generate national economic wealth and raise industrial capacity through its roles as a worldwide forum for industrial development and as a provider of technical cooperation services.

UNIDO's ultimate goal is to create a better life for people by laying the industrial foundations for long-term prosperity and economic strength.

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of UNIDO:

(a) UNIDO's accounts are maintained in accordance with the Financial Regulations of UNIDO as adopted by the General Conference, the rules formulated thereunder, administrative instructions in force as at the date of conversion of UNIDO into a specialized agency, and in conformity with generally accepted government accounting principles. UNIDO follows the accounting standards as approved by the Consultative Committee on Administrative Questions on behalf of the Administrative Committee on Coordination at its eighty-third session and requested by General Assembly resolution 48/216, and the financial statements, of which these notes form an integral part, are presented in accordance with those standards, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The UNIDO financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The UNIDO accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Conference or the Director-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts.

(d) The fiscal period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting except for trust funds and the Industrial Development Fund where income is recorded upon receipt of the contribution only.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the United Nations. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed, reflect the cash, investments and current accounts receivable and payable in currencies other than United States dollars, translated at the United Nations rates of exchange in effect as at the date of the statements.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Contributions in kind received or receivable and the value thereof are not accounted for but disclosed in the notes to the financial statements.

(i) Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash.

(j) Deferred charges:

(i) Deferred charges comprise expenditure items that are not properly chargeable in the current fiscal period and that will be charged as expenditure in a subsequent fiscal period.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) Commitments approved for future fiscal periods that are necessary in the interests of UNIDO, in accordance with financial rule 109.6, are disclosed in the notes to the financial statements of the respective fund. Such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead times are required for delivery.

(m) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of UNIDO as funds are provided for in the budget appropriations. However, provision is made to meet repatriation grant entitlements and contingency liabilities for compensation payments under appendix D to the Staff Rules for personnel financed by technical cooperation other than UNDP and are calculated on the basis of 1 per cent of net base pay.

(n) Surpluses due to Member States are funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods and contributions from new Member States. In accordance with financial regulation 4.2 (b) as amended, the amount standing to the credit of Member States is reduced by the amount of contributions remaining unpaid. The balance of the surplus account is to be offset against future assessments in accordance with financial regulation 5.2 (d), unless the General Conference decides otherwise.

(o) Other income:

(i) The net income realized from revenue-producing activities is reported as other income.

(ii) Refunds of expenditures charged to prior fiscal periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) Gain/loss on exchange arises from transactions in currencies other than United States dollars and revaluation of assets and liabilities held in local currencies.

(v) Proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(vi) Net income from sales of publications is reported as other income. Gross income and related costs are disclosed in the note to the General Fund.

(p) Technical cooperation accounts:

(i) The appropriations for technical cooperation programmes of the regular budget are administered in accordance with the Financial Regulations of UNIDO.

(ii) Allocation income—UNDP. The figures for allocation income from UNDP and UNDP trust funds are the same as reported for total expenditure in line with UNDP procedures, which require that allocations be adjusted to equal actual expenditure.

(iii) Contributions income—trust funds and Industrial Development Fund. Contributions from Governments or other donors are recorded upon receipt of the contribution.

(iv) Interest and miscellaneous income. Interest and miscellaneous income arising from the Regular Programme of Technical Cooperation are credited to the General Fund. Interest and miscellaneous income arising from UNDP activities are credited to the operating fund account maintained with that organization. Interest and miscellaneous income for technical cooperation trust funds are credited to relevant projects. Interest arising from Industrial Development Fund activities is credited to accounts payable until disposed of by the donor. Interest accrued under the General Purpose segment of the fund is credited to that fund.

(v) The criteria for recording and reporting unliquidated obligations against the current biennium for the Regular Programme of Technical Cooperation are the same as those for the regular budget. For all other technical cooperation fund sources obligations may be reported as expenditure of the current year on the basis of the following criteria:

Personnel services

The cost of salaries and related expenses corresponding to services rendered within the calendar year. Personnel services, in this context, includes temporary assistance and overtime as well as consultants who have subscribed to Special Service Agreements. However, when the remuneration of the consultant is expressed as a lump sum rather than a sum per period worked, the full cost of the contract may be treated as an obligation of the current year.

Supplies and equipment

The full cost of contracts or purchase orders entered into prior to the end of the year, whether or not delivery has been effected, as long as there is budgetary provision in the current period.

Subcontracts

An obligation can be sustained on the basis of the payment schedule included in the signed contract with the contractor. Where no payment schedule exists, the basis is the estimated timing of payments.

Fellowships

The cost of the fellowship from the date of commencement of study to completion of study or 31 December, whichever is earlier. The fellow must have been placed, i.e. the fellowship awarded to a named individual and the place of study, the course of study and the duration of the study established and the recipient Government notified.

Travel

The full cost of travel, including the cost of transportation, subsistence allowances and other incidental expenses can be sustained if travel started prior to the end of the calendar year.

Group training

The cost of activities held in the current year. In the case of activities beginning in one year and continuing into the next, the full cost of the activity should be charged to the current year.

(vi) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP reporting requirements. The UNDP requirements are also applied in the case of the Industrial Development Fund and trust funds.

(vii) A system of average costing is used for UNDP projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP projects at average cost, calculated by apportioning those costs over all UNDP projects in respect of which expert-months have been delivered in the current period.

(q) Trust funds. Director-General's bulletin UNIDO/DG/B.18/Rev.1 dated 15 May 1992 sets out revised policies for establishing and managing trust funds with effect from 26 May 1992. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of UNIDO/DG/B.18/Rev.1.

(r) Special account for programme support costs:

(i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation activities. Reimbursement is calculated as a percentage of programme resources expended.

(ii) Under the UNDP successor arrangements for agency support services for programme and policy development (SPPD) as well as support for technical services (STS) are reimbursed at standard unit cost per work-month, whereas for administrative and operational services reimbursement is calculated at the rate of 10 per cent for all services.

(iii) In the financial statements of the Organization, the special account for programme support costs is shown separately from the inter-organization funds, from which its income derives.

(iv) Unliquidated obligations in respect of the special account for programme support costs are accounted for on the same basis as for the regular budget.

(s) Ex gratia payments made in accordance with financial rule 109.13 are reported in the notes to the financial statements of the respective fund pursuant to financial regulation 9.3.

Note 2. General Fund and Working Capital Fund

(a) Assessed contributions

(i) The General Conference approved an amount of $132,909,600 for the regular budget for 2000-2001 on the basis of an exchange rate of US$ 1 = AS 12.90 (GC.8/Dec.17) to be financed from

contributions by Member States one half of which ($66,454,800) has been assessed to Member States for 2000. This amount has been restated to $59,260,100 after applying the adjustment formula shown in decision GC.8/Dec.17 to take account of the average exchange rate actually experienced during 2000 (US$ 1 = AS 14.8635). The revised appropriations for 2000 are shown in Statement IV of the financial statements.

(ii) Due to the fact that Austrian schilling contributions were converted to United States dollars at the exchange rate in effect at the time of receipt, and to the fact that Austrian schilling contributions unpaid at 31 December 2000 were revalued at the rate in effect at that date (US$ 1 = AS 15.9083), the value of the assessment decreased by $6,504,482 to $59,950,318.

(b) Revenue-producing activities

Gross revenue from the sale of UNIDO publications was $140,776, one half of which ($70,388) was transferred to the sales publication revolving fund ($73,601). Costs for sales promotion activities and other expenses in the year 2000 are $22,858. The net balance of the sales publication revolving fund as at 31 December 2000 is $121,131.

(c) Currency exchange adjustments

As a result of fluctuations in the exchange rate between the Austrian schilling and the United States dollar, a net loss of $2,077,583 was realized on funds held in Austrian schillings.

(d) Prior biennium adjustments

Pursuant to decision IDB.7/Dec.7, arrears of assessed contributions in Austrian schillings for 1998-1999 were valued at the exchange rate of US$ 1 = AS 13.38, being the average exchange rate for the three-year period covering the biennium 1998-1999 and the 12-month period following that biennium and ending on 31 December 2000.

Prior biennium adjustments of $659,825 represent a decrease in the value of Austrian schilling contributions, 1998-1999 of Member States of $384,682 and a decrease of $275,143 of the surplus for the biennium 1994-1995 due to the delayed receipt of additional charges from the United Nations for the UNIDO Liaison Office in New York relating to the year 1994.

(e) Savings on or cancellation of obligations from the prior biennium

The following is an analysis, expressed in millions of United States dollars, of savings on liquidation of 1998-1999 obligations and of the status of appropriations for that biennium as at 31 December 2000:

Major Programme	Balance of appropriations as at 31 December 1999	Savings on liquidation of obligations in 2000	Balance of appropriations as at 31 December 2000
Policy-making Organs	0.4	0.1	0.5
General Management	0.1	0.3	0.4
Strengthening of Industrial Capacities	4.5	0.8	5.3
Cleaner and Sustainable Industrial Development	3.0	0.1	3.1
Regional Programme Management	2.0	(0.1)	1.9

Major Programme	Balance of appropriations as at 31 December 1999	Savings on liquidation of obligations in 2000	Balance of appropriations as at 31 December 2000
Technical Cooperation Management	(0.3)	1.0	0.7
Administration	7.7	2.4	10.1
Total A	17.4	4.6	22.0
	(Excess) shortfall over approved estimate	(Excess) shortfall accrued income	(Excess) shortfall over approved estimates
Regional Programme	0.4		0.4
Administration	6.4	1.3	7.7
Miscellaneous Income	(0.3)		(0.3)
Total B	6.5	1.3	7.8
Total A - B	10.9	3.3	14.2

(f) **Accounts receivable—other**

Accounts receivable—other; include the Organization's claim submitted to the Government of the United States of America in respect of United States income tax reimbursed to UNIDO staff members in 1996 and 1997 under the tax reimbursement agreement. While the Government of the United States of America had communicated to the Organization that funds appropriated for tax reimbursement payments to UNIDO are presently exhausted but that it is the objective of the Government to settle the outstanding claims to the extent funds become available. No payment was received in 2000.

The issue of the Organization's claim to the International Atomic Energy Agency under the cost sharing agreement for termination indemnity costs for Buildings Management staff separated during the 1995 staff reduction exercise is not resolved. A provision for a possible write-off of this receivable, is included in accounts payable.

(g) **Contributions received in advance**

Contributions of varying amounts, totalling $0.7 million, were received from Member States to be applied against the 2001 assessment.

(h) **Borrowings**

At the time UNIDO became a specialized agency an interest-free loan of $16,000,000 was received from the United Nations. The loan is repayable at the rate of $1,000,000 a year, commencing in 1990. The total amount due as at 31 December 2000 amounts to $5,000,000.

(i) **Accounts payable—other**

Interest income in excess of the budgetary estimate for the year 2000 is $390,812. Pursuant to decision GC.8/Dec.10, this amount is provisionally added to accounts payable ($97,385) established for this purpose in 1999.

(j) **Essential requirements programme—BMS**

In the budget of the biennium 2000-2001 total costs are estimated at $5.6 million. They are to be cost-shared with all Vienna-based organizations (VBOs). UNIDO's share is approximately $1.2 million. In the

first year of the biennium $1.0 million was expended of which $0.8 million is recoverable from the VBOs. Net advances of $0.8 million received from VBOs are held in accounts payable until they are offset by future invoices.

(k) **Working Capital Fund**

(i) The amount of the Fund was set by the General Conference at $9 million (GC.2/Dec.27). The level of the Working Capital Fund, reduced to $6,750,000 (GC.6/Dec.16) for the biennium 1996-1997 was further reduced to $6,610,000 for the biennium 1998-1999 (GC.7/Dec.12).

(ii) The excess of the balance of the Fund over its authorized level in the amount of $24,193 representing contributions assessed to new Member States in 2000 will be applied against future assessments.

(l) **Surplus due to Member States**

The following is an analysis of the surpluses due to Member States, expressed in millions of United States dollars after application of the provision for the delay in the collection of assessed contributions. The provision represents contributions receivable from Member States and new Member States for prior bienniums at balance sheet date.

	Surplus	Disposal of surpluses	Surpluses applied to assessments	Provisions for delays in the collection of contributions	Surpluses due to Member States	Remarks
2000	7.9				7.9	Provisional
1998 - 1999	13.1			10.1	3.0	
1996-1997 (GC.8/Res.4)	41.7	3.6	0.7	36.9	0.5	
1994-1995 (GC.7/Dec.17)	31.5	14.2			(27.0)	
1992-1993 (GC.6/Dec.15) (GC.8/Dec.10) (GC.8/Res.4)	14.7	10.4	2.0	2.1	0.2	
1990-1991	8.7			1.1	7.6	Retained— GC.5/Dec.14
1988-1989	6.5			0.2	6.3	Retained— GC.4/Dec.15
1986-1987 (GC.4/Dec. 15)	4.3	4.3				
	128.4	32.5	2.7	94.7	(1.5)	
Contributions from new Member States	1.5		1.0	0.3	0.2	
Total	129.9	32.5	3.7	95.0	(1.3)	

(m) **Separation indemnity reserves**

Pursuant to decision GC.6/Dec.15, paragraph (e), the amount of $9,546,732 representing the balance of appropriations for the biennium 1992-1993 which has been paid in was transferred to a separation indemnity reserve in 1995. The reserve has effectively been reduced to $991,717 by payments made during the period 1995 to 2000 amounting to $8,555,015 (in 2000, $371,210). Pursuant to decision GC.7/Dec.17 the amount of $13.9 million was transferred from the unutilized balance of appropriations for the biennium 1994-1995 for the funding of the separation indemnity reserve to meet the cost of staff separations resulting from the 1998-1999 programme and budgets. This reserve has effectively been reduced to $3,888,829 by payments made during the period 1998-2000 of $10,011,171 ($704 in 2000).

(n) Long-term contracts awarded for the operation of the VIC are not reported as commitments as they may be terminated at any time without penalty.

(o) Commitments representing legal obligations for which disbursement will be made in the year 2001 in the amount of $143,953, were entered into prior to 31 December 2000 in respect of the Regular Programme and IDDA.

(p) **Non-expendable equipment**

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, according to the cumulative inventory records of UNIDO as at 31 December 2000. In accordance with UNIDO accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the appropriations when acquired. The minimum dollar value per item of non-expendable property is $1,500.

Balance as at 1 January 2000		12.3
Add:	Acquisitions during 2000	1.0
Deduct:	Disposals during 2000	0.9
Balance as at 31 December 2000		12.4

(q) **Contingent liability for end-of-service payment to staff**

In accordance with the decision taken by the Panel of External Auditors in 1989 at Manila, UNIDO calculated the amounts required to cover the estimated costs of contingency liabilities for end-of-service payment as at 31 December 2000.

In line with United Nations accounting standards liabilities for end-of-service payments comprise end-of-service allowance, repatriation grant and compensation for accrued annual leave. The valuation is based on average cost of staff separating during the biennium 1996-1997. They are estimated to be:

Regular budget	$13.0 million
Operational budget	$3.2 million

Post-retirement benefits are excluded.

It should be noted that no budgetary provision has been made, except that in the case of the operational budget as reflected in Statement II and note 3(c) (operating reserve) there is a contingency reserve of $4.3 million which was effectively reduced to $2.4 million by negative fund balances.

(r) **Contingent liability to the United Nations Joint Staff Pension Fund**

Pursuant to Article 26 (a) of the Regulations and Rules of the United Nations Joint Staff Pension Fund, member organizations are obliged to pay in the sum necessary to make good the deficiency in the event that the actuarial valuation of the Fund shows that its assets may not be sufficient to meet its liabilities under these regulations. The United Nations Joint Staff Pension Fund Secretariat is to determine the potential liability of each member organization. In the report of the twenty-fifth actuarial valuation of the United Nations Joint Staff Pension Fund, the Consulting Actuary has assessed the actuarial sufficiency of the Fund. There is no requirement for deficiency payments under Article 26 of the Regulations of the Fund as of 31 December 1999. The actuarial valuation is to be updated in 2002.

(s) After-service health insurance

Staff members (their spouses, dependent children or survivors) retiring from service under the Pension Fund Regulations at age 55 or later are eligible for after-service health insurance coverage after having been a participant in a contributory health insurance scheme of the common system for at least 10 years. The same applies to staff members receiving compensation for disability under Appendix D to the Staff Rules. Costs of participation in this scheme are borne on the basis of joint contributions by UNIDO and the participants concerned.

During 2000, the Organization's contribution to the scheme amounted to $1,030,789. The account payable of $1,000,000 due to the United Nations in respect of former UNIDO staff members insured in the United Nations insurance plan for the period 1986 to 1994 was reduced by $305,932 to $694,068. In accordance with Programme and Budget Committee conclusion 2000/2 an actuarial study to determine the financial impact of the after-service health insurance was carried out, which shows the present level of unfunded liabilities to be $36.7 million.

(t) Contributions in kind

Contributions in kind estimated at $503,100 were received from Member States in support of the UNIDO field service, and $82,800 in support of travel of staff.

(u) Common Fund for Major Repairs and Replacements

On 1 January 1981 an agreement between the Republic of Austria, the United Nations and IAEA went into effect to establish a common fund for the purpose of financing the cost of major repairs and replacements of buildings, facilities and technical installations which are the property of the Republic of Austria and form part of the headquarters areas of the United Nations and IAEA at the Vienna International Centre. This agreement has also applied to UNIDO since 1986 when it became a specialized agency. The Fund is administered by the Controller, Financial Performance Control Branch of UNIDO through a joint committee. Annual financial statements are prepared by UNIDO and audited by the UNIDO Office of Internal Oversight. The liability of each of the three VIC-located organizations which was under the agreement limited to $150,000 per year, i.e. $25,000 as an annual contribution and up to $125,000 as reimbursement of approved expenditures incurred in the previous year, was increased to $325,000 as of 1 January 1996. The Republic of Austria is liable to pay the balance exceeding the combined limit of $900,000 established for the three United Nations organizations. In 1999 an agreement was reached between the VIC-based organizations and the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization to share the annual contribution as well as the annual expenditure equally among the four of them, i.e. $18,750 as an annual contribution and up to $225,000 as reimbursement of approved expenditure incurred in the previous year.

The provisional Fund balance as at 31 December 2000 was $2,827,246.

Note 3. Other headquarters funds

(a) Funds reported under this heading comprise the special account for programme support costs and the Computer Model for Feasibility Analysis and Reporting (COMFAR).

(b) Net excess of income over expenditure

The following is an analysis, expressed in United States dollars, of income and expenditure during the year 2000 for the funds reported under this heading.

	Special account for programme support costs	Computer Model for Feasibility Analysis and Reporting	Total
Income	9,428,259	374,570	9,802,829
Expenditure	8,676,587	349,902	9,026,489
Net excess of income over expenditure	751,672	24,668	776,340

(c) **Operating reserve**

An operating reserve, established in respect of the special account for programme support costs in accordance with Programme and Budget Committee conclusion 1989/4 at $5,504,190 was reduced to $4,300,000 in accordance with Board decision IDB.14/Dec.12. The net reserve of $1,616,453 brought forward from 1999 was effectively increased by the positive fund balance of $751,672 to $2,368,125.

(d) **Contributions in kind**

Contributions in kind estimated at $187,400 were received from Member States in support of the UNIDO field service and $2,800 in support of travel of staff.

(e) Commitments in the amount of $0.2 million, representing legal obligations for which disbursements will be made in future bienniums were entered into prior to 31 December 2000 in respect of COMFAR.

Note 4. Technical cooperation

(a) Technical cooperation activities reported under this heading comprise activities executed by UNIDO with funds provided through the Industrial Development Fund, trust funds and inter-organization agreements with UNDP and other organizations, as well as the Special Account for the Implementation of Integrated Programmes from the unencumbered balances of appropriation (GC.8/Res.4).

(b) **Transfers to reserves**

This represents the charge to projects in respect of the provision for compensation payments referred to in note 1 (m).

(c) Of the $143,678,400 cash balance, the equivalent of $1,003,476 is held in currencies classified as non-convertible, as follows:

Trust funds	---
Industrial Development Fund	1,003,476
Total non-convertible currencies	1,003,476

(d) **Operating reserves**

The Industrial Development Board, in decision IDB.2/Dec.7, authorized the freezing of the operational reserve of the Industrial Development Fund at $550,000.

(e) Commitments, representing legal obligations for which disbursements will be made in future years, were entered into prior to 31 December 2000, as follows (expressed in millions of United States dollars):

Special Account of Integrated Programmes	0.2
Industrial Development Fund	11.0
Trust funds	2.3
Inter-organization arrangements	0.6
	14.1

(f) No ex gratia payments were made in 2000.

(g) Contributions in kind estimated at $49,200 were received from Member States in support of UNIDO project offices and projects, and $2,000 in support of project travel.

Note 5. Self-liquidating commercial activities (annex I)

VIC Catering Services

Contingency liabilities for termination benefits and indemnities claimed by the previous caterer—EUREST—are under review.

Non-expendable equipment used by the VIC Catering Services has been purchased by UNIDO. New non-expendable equipment in the amount of $6,307 was purchased in 2000. According to cumulative inventory records, total value amounts to $1,801,296. In accordance with agreements regarding the operation of the VIC, 78.98 per cent of the value of equipment acquired was recovered from other agencies. The equipment is now used by the new caterer—WIWAG.

Annex I

SELF-LIQUIDATING COMMERCIAL ACTIVITIES

Table 1. VIC Catering Services—Eurest

Statement of income and expenditure for the year ended 2000
(In United States dollars)

Income	
Gross sales	0
Less: Cost of goods sold	0
Net income from sales	0
Other income	14,088
Total income	14,088
Expenditure	
Personnel services	0
Other	39,645
Total expenditure	39,645
Excess (shortfall) of income over expenditure	(25,557)

Statement of assets and liabilities as at 31 December 2000

Assets	
Cash	343,205
Accounts receivable	36,440
Interest receivable	463
Advances	339,445
Total assets	719,553
Liabilities	
Accounts payable	62,498
Total liabilities	62,498
Fund balance	
Balance available 1 January 2000	692,024
Add: Excess (shortfall) of income over expenditure	(25,557)
Adjustment to Fund balance	(9,412)
Balance available 31 December 2000	657,055
Total liabilities and Fund balance	719,553

Table 2. VIC Catering Services—WIWAG

Statement of income and expenditure for the year ended 2000
(In United States dollars)

Income	
Gross sales	3,595,365
Less: Cost of goods sold	1,267,196
Net income from sales	2,328,169
Other income	85,217
Total income	2,413,386
Expenditure	
Personnel services	2,016,102
Other	310,603
Total expenditure	2,326,705
Excess (shortfall) of income over expenditure	86,681

Statement of assets and liabilities as at 31 December 2000

Assets	
Cash	110,745
Accounts receivable	512,179
Inventory	68,551
Total assets	691,475
Liabilities	
Accounts payable	604,794
Total liabilities	604,794
Fund balance	
Balance available 1 January 2000	0
Add: Excess (shortfall) of income over expenditure	86,681
Balance available 31 December 2000	86,681
Total liabilities and Fund balance	691,475

Annex II

TECHNICAL COOPERATION ACTIVITIES EXECUTED BY UNIDO

Table 1. Combined statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2000

(In thousands of United States dollars)

	Regular Programme	Industrial Development Fund	Trust funds	Inter-organization arrangements	Special Account for Integrated Programmes	Total
INCOME						
Assessed contributions						
Voluntary contributions		38,005.0	13,306.9		4,405.3	55,717.2
Other income						
Funds received under inter-organization arrangements				10,711.6		10,711.6
Allocations from other funds	1,385.9					1,385.9
Interest income		205.6	1,863.3			2,068.9
Currency exchange adjustments		(672.4)	(1,269.6)			(1,942.0)
Miscellaneous		(4.5)	(2.3)			(6.8)
TOTAL INCOME	1,385.9	37,533.7	13,898.3	10,711.6	4,405.3	67,934.8
EXPENDITURE						
Salaries and common staff costs	817.3	14,470.6	7,007.3	5,053.5	864.4	28,213.1
Contractual services	18.2	18,769.0	1,907.1	1,050.0	90.8	21,835.1
Operational expenses	100.6	1,264.0	486.8	823.0	49.8	2,724.2
Acquisitions	248.4	8,973.2	1,577.8	1,088.5	199.7	12,087.6
Fellowships	201.4	2,274.7	1,306.8	1,112.0	66.7	4,961.6
Programme support costs		5,596.7	1,172.1	1,584.6	82.6	8,436.0
TOTAL EXPENDITURE	1,385.9	51,348.2	13,457.9	10,711.6 *	1,354.0	78,257.6
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(13,814.5)	440.4		3,051.3	(10,322.8)
Prior biennium adjustments						
Provision for delays in collection of contributions						
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(13,814.5)	440.4		3,051.3	(10,322.8)
Savings on or cancellation of prior biennium's obligations						
Transfers to reserves		74.1	39.8			113.9
Transfers from reserves						
Transfers to/from other funds						
Credits to Member States						
Other adjustments to reserves and fund balances						
Reserves and fund balances, beginning of year		82,732.7	31,621.1	15.8		114,369.6
RESERVES AND FUND BALANCES, END OF YEAR		68,992.3	32,101.3	15.8	3,051.3	104,160.7

References -

* Annex II, table 5

Table 2. Combined statement of assets, liabilities, and reserves and fund balances as at 31 December 2000
(In thousands of United States dollars)

	Regular Programme	Industrial Development Fund	Trust funds	Inter-organization arrangements	Special Account for Integrated Programmes	Total 2000
ASSETS						
Cash and term deposits		103,555.0	35,516.9	4,606.5		143,678.4
Investments						
Accounts receivable						
Assessed contributions receivable from Member States						
Voluntary contributions receivable						
Other contributions receivable				751.1		751.1
Less provision for delay in collection of contributions						
Interfund balances		311.2	453.3		3,786.9	4,551.4
Other		1,410.3	687.8	420.1		2,518.2
Other assets		0.3		4,365.5		4,365.8
TOTAL ASSETS		105,276.8	36,658.0	10,143.2	3,786.9	155,864.9
LIABILITIES						
Payments or contributions received in advance				1,456.1		1,456.1
Unliquidated obligations		15,915.9	3,148.1	3,777.7	735.6	23,577.3
Accounts payable						
Interfund balances				746.5		746.5
Other		20,368.6	1,408.6	4,147.1		25,924.3
Other funds and special accounts						
Other liabilities						
TOTAL LIABILITIES		36,284.5	4,556.7	10,127.4	735.6	51,704.2
RESERVES AND FUND BALANCES						
Operating reserves		550.0				550.0
Other reserves		1,120.0	1,015.4			2,135.4
Balances relating to projects funded by donors		64,387.2 [a]	31,085.9 [b]			95,473.1
Working capital funds						
Surplus (deficit)		2,935.1 [a]		15.8	3,051.3	6,002.2
TOTAL RESERVES AND FUND BALANCES		68,992.3	32,101.3	15.8	3,051.3	104,160.7
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		105,276.8	36,658.0	10,143.2	3,786.9	155,864.9

References -
[a] Annex II, table 3
[b] Annex II, table 4

Table 3. Summary of transactions on sub-accounts of the Industrial Development Fund for the year ended 31 December 2000
(In United States dollars)

	Fund balance as at 01/01/2000	Cash received 2000	Expenditure 2000	Misc. income incl. general pool interest earned 2000	Fund balance as at 31/12/2000
General-purpose convertible	2,486,357	425,642	182,507	205,637	2,935,129
Agence de Cooperation Culturelle et Technique	89,123	0	83,855	1,085	6,353
Agence Wallonne a l'Exportation	146,594	196,510	186,713	30	156,421
Australia	2,654	2,102	13,079	11,083	2,760
Austria	3,216,191	319,717	1,341,020	(361)	2,194,527
Austria—Integrated Programme	0	951,473	245,599	38	705,912
Bahrain	184,331	436,566	332,030	9	288,876
Belgium	1,027,288	684,764	407,221	(459,418)	845,413
Brazil	29,696	0	0	0	29,696
China	567,164	876,232	363,794	48	1,079,650
Common Fund for Commodities	(731,004)	752,878	397,080	30	(375,176)
Côte d'Ivoire	(109,207)	0	0	0	(109,207)
Costa Rica	(28,879)	27,537	0	0	(1,342)
Czech Republic (Ministry of Foreign Affairs)	84,040	0	45,868	7	38,179
Czech Republic (Ministry of Trade and Industry)	6	0	(8)	0	14
Democratic People's Republic of Korea	16,931	0	0	0	16,931
Denmark	2,756,126	1,871,293	1,245,375	87	3,382,131
Egypt	(101,718)	0	0	0	(101,718)
Finland	226,403	0	0	0	226,403
France (Ministère des Affaires Etrangères)	498,625	584,659	775,273	35,547	343,558
France (Ministère d'Agriculture)	1,107,217	0	315,437	51	791,831
Germany*	1,793,339	1,366	954,568	(894)	839,243
Greece	666,250	492,085	398,713	(2,885)	756,737
Guatemala	443,724	563,000	149,880	15	856,859
Hungary	523,581	390,265	187,859	(5,615)	720,372
India	1,679,020	84,269	553,066	81	1,210,304
Inverni della Beffa, Italy	21	0	0	0	21
Iran (Islamic Republic of)	(2,337)	1,010	0	0	(1,327)
Ireland	92,369	115,820	(2,149)	(569)	209,769
Italy	9,650,699	1,613,970	3,587,257	6,920	7,684,332
Japan	3,093,923	808,305	2,599,788	(19,963)	1,282,477
Japanese Standards Association	(45)	(1,714)	(1,759)	0	0
Kuwait	0	150,000	0	0	150,000
Kuwait Institute	(279)	0	0	0	(279)
Luxembourg	0	144,473	24,746	4	119,731
Montreal Protocol	42,208,455	17,372,883	30,462,464	(94,400)	29,024,474
Netherlands	3,539,988	572,867	1,764,695	(1,025)	2,347,135
New Zealand	19,156	0	0	0	19,156
Norway	139,262	0	12,628	2	126,636
Norway—Integrated Programme	0	666,896	0	(9)	666,887
Poland	55,330	146,207	129,263	5,091	77,365
Portugal (Institute for Portuguese Cooperation)	126,709	0	0	0	126,709
Portugal (Multilateral Cooperation)	561,719	0	0	0	561,719
Republic of Korea	851,517	278,902	91,994	(107)	1,038,318
Saudi Arabia	601,560	0	19,846	3	581,717
SG des Eaux Minérals de Vittel	(1,450)	1,450	0	0	0
Slovakia	169,202	80,000	78,938	(3,154)	167,110
Switzerland	1,891,268	3,977,885	3,458,255	573	2,411,471
Thailand	56,506	0	54,582	13	1,937
Rockefeller Foundation	0	47,460	5,625	(1)	41,834
Undetermined	(1,152)	0	(26,552)	0	25,400
United Kingdom—Integrated Programme	0	3,000,000	251,653	(138)	2,748,209
Venezuela	62	0	0	0	62
Total special-purpose convertible	77,139,978	37,211,130	50,507,696	(527,822)	63,315,590
Bulgaria	(7,014)	0	0	(131)	(7,145)
China	138,806	45,515	0	(32)	184,289
Cuba	307,148	0	0	0	307,148
Czech Republic (Ministry of Foreign Affairs)	15,426	0	(2,382)	(8,520)	9,288
Egypt	(45,546)	0	0	0	(45,546)
Egyptian Iron and Steel Co.	31,942	0	0	0	31,942

	Fund balance as at 01/01/2000	Cash received 2000	Expenditure 2000	Misc. income incl. general pool interest earned 2000	Fund balance as at 31/12/2000
Hungary	169,296	(166,067)	(6,382)	(9,610)	1
India	582,896	179,451	173,258	(93,781)	495,308
Iran (Islamic Republic of)	1,049	(1,010)	0	(37)	2
Poland	276,747	228,424	411,279	(13,421)	80,471
Romania	492	0	0	(385)	107
Russian Federation	(77)	0	0	(2,536)	(2,613)
Slovakia	128,848	81,877	82,246	(20,170)	108,309
Technology Information, Forecasting and Assessment Council, New Delhi	388	0	0	0	388
Turkey	(90,147)	0	0	(479)	(90,626)
Undetermined	298	0	0	0	298
Total non-convertible	1,510,552	368,190	658,019	(149,102)	1,071,621
Grand total	81,136,887	38,004,962	51,348,222	(471,287)	67,322,340

[a] Includes balances from former German Democratic Republic.

Table 4. Summary of technical cooperation activities financed by trust funds for the year ended 31 December 2000 (In United States dollars)

	Fund balance 01/01/00	Contributions received, interest and miscellaneous income 2000	Expenditures 2000	Fund balance 31/12/2000
Projects financed by recipient Governments				
Algeria	5,272	341		5,613
Argentina	2,590,496	835,634	923,643	2,502,487
Belarus	23,644	1,534		25,178
Bolivia	11,243	729		11,972
Brazil	751,833	(288,718)	58,808	404,307
Chile	6,158	399		6,557
China	50,763	60,506	80,030	31,239
Colombia	70,889	195,948	32,364	234,473
Côte d'Ivoire	188,659	7,086	142,665	53,080
Egypt	470,283	23,598	298,547	195,334
Gabon		32,642		32,642
India	436,561	856,721	338,780	954,502
Iran, Islamic Republic of	58,548	22,156	15,408	65,296
Iraq	190,335	12,344		202,679
Libyan Arab Jamahiriya	102,480	(11,130)		91,350
Madagascar	111,031	8,343	(10,430)	129,804
Mauritius	33,030	2,755	(923)	36,708
Mexico	1,101	71		1,172
Oman	23,398	2,333	7,705	18,026
Panama	9,075	589		9,664
Paraguay	15,707	1,211	(166)	17,084
Peru	72,735	(72,735)		
Russian Federation	99,666	363,179	193,717	269,128
Saudi Arabia	185,443	11,882	15,386	181,939
Slovenia	166,341	7,140	129,608	43,873
Thailand	27,107	1,758		28,865
Turkey	12,131	787		12,918
Subtotal	5,713,929	2,077,103	2,225,142	5,565,890
Associate Experts				
Austria	132,821	142,715	143,903	131,633
Belgium	652,285	37,183	175,895	513,573
Denmark	108,883	471,841	355,410	225,314
France	69,380	33,423	27,296	75,507
Germany	88,602	155,602	133,122	111,082
Italy	148,100	4,617	189,706	(36,989)
Japan	511,811	133,873	29,249	616,435
Netherlands	677,632	488,046	526,987	638,691
Norway		85,586	24,711	60,875
Republic of Korea	67,118	2,709	55,200	14,627
Russian Federation	24,861	67,988	55,515	37,334
United Kingdom	26,017	(24,611)	1,406	
Subtotal	2,507,510	1,598,972	1,718,400	2,388,082
Junior Professional Officers				
Austria	28,421	1,843		30,264
Belgium	134,234	18,667	230	152,671
Denmark	216,828	(178,960)		37,868
France	13,364	(13,364)		
Germany	494,546	35,639	(6,992)	537,177
Italy	32,594	2,114		34,708
Japan	52,963	3,434		56,397
Netherlands	255,619	41,321	(33)	296,973
Norway	20,748	13,728	10,075	24,401
Sweden	45,167	2,929		48,096
Switzerland	18,628	1,208		19,836
Subtotal	1,313,112	(71,441)	3,280	1,238,391
Projects financed by donor Governments				
Australia	49,652	3,429	12,385	40,696
Austria	126,187	127,553	33,641	220,099

	Fund balance 01/01/00	Contributions received, interest and miscellaneous income 2000	Expenditures 2000	Fund balance 31/12/2000
Belgium	385,380	21,816	118,138	289,058
Canada	7,468	10,731	4,600	13,599
Czech Republic	119,768	170,665	109,098	181,335
Finland	100,661	546,708	100,538	546,831
France	127,817	194,559	94,028	228,348
Greece	52,328	2,486	22,579	32,235
Italy	8,035,028	5,963,775	4,958,181	9,040,622
Japan	7,473,685	1,321,616	2,435,918	6,359,383
Norway	(11,255)	63,373	51,847	271
Republic of Korea	320,107	56,502	47,983	328,626
Slovakia	6,675	433		7,108
Sweden	76,927	(49,468)	1,347	26,112
United Kingdom	456,149	339,498	68,519	727,128
USA	344,363	22,327	1,966	364,724
Subtotal	17,670,940	8,796,003	8,060,768	18,406,175
Other trust funds				
ALCOA Inter America Inc.	15,797	1,024		16,821
Arthur Andersen & Co.	4,270	277		4,547
Associate Mining Industries, Nigeria	24,119	1,564		25,683
Bahrain Development Bank	31,753	1,548	25,336	7,965
Beni Suef Cement Company	30,519	1,979		32,498
Cement Company of Northern Nigeria	229,368	14,874		244,242
Centro de Investigaciones Textiles	101,746	7,575	(3,109)	112,430
Ceylon Steel Corporation	4,768	309		5,077
Chiyoda Corporation	3,639	(3,639)		0
Common Fund For Commodities		131,167	8,806	122,361
Cooperation Council for the Arab States of the Gulf (GCC)	10,536	683		11,219
Engineering Consulting Firms Association	10,324	670		10,994
EPSTEIN Engineering Export Ltd.	728	47		775
European Union	61,977	(53,446)	671	7,860
Fed. Chemical & Ceramics Corp.	(1,513)	(98)		(1,611)
Food and Agriculture Organization of the United Nations	248	16		264
IFAD	146,957	9,643	26,139	130,461
Industrial Research and Consultancy Centre	329			329
Infocon	25,508	1,724	(1,169)	28,401
Inversionec Cofide S. A.	13,900	902		14,802
Iran Itok Engineering	9,606	623		10,229
Islamic Development Bank	26,639	46,294	46,847	26,086
Magnetti Marelli	50,484	2,626	11,538	41,572
Mitsui Co. Ltd.	8,826	572		9,398
New Nigeria Development Co.	23,660	1,597	(1,959)	27,216
Nigerian National Petroleum Corporation	697,736	49,305	86,251	660,790
Norad	674,750	911,865	408,173	1,178,442
Organisation Africaine de Communication par Satellite	66,444	4,777	674	70,547
Petroliam Nasional Berhard	25,427	1,648		27,075
PREMAG	2,342	152		2,494
Procter and Gamble Far East, Inc.	413	61	18	456
RCA Holding AG	235,058	(160,050)	75,008	
Servicio Nacional de Aprendizagem Industrial	499,897	211,905	433,348	278,454
Sezione Speciale per l'Assicurazione de Credito	32,889	2,133		35,022
Shahid Modarres Ind Pharmac	48,615	3,153		51,768
Staudhammer Finanz AG	3,029	196		3,225
Swedish International Enterprise Development Association	38,576	3,192	(7,875)	49,643
TESID Turkish Electronic Industries Assoc.	1,607	104		1,711
The Ford Foundation	1,590	103		1,693
The Yemen Corporation for Cement Industries	14,174	919		15,093
Ukrainisch-Österreichisches Forum	20,097	(20,097)		
Unilever	1,012	138	(1,249)	2,399
United Nations	450	29		479
USAID	(360)	(23)		(383)
World Bank	161,869	(26,165)	(2,913)	138,617
Subtotal	3,359,803	1,151,876	1,104,535	3,407,144
Multi-donor trust funds	80,189	345,835	345,787	80,237
Subtotal	80,189	345,835	345,787	80,237
TOTAL	30,645,483	13,898,348	13,457,912	31,085,919

Table 5. Summary of technical cooperation activities for the year ended 31 December 2000 financed under inter-organization agreements
(In United States dollars)

	Project expenditure	Programme support	Total expenditure
UNDP			
UNDP main programme	2,091,687	198,274	2,289,961
Support services for policy and programme development	1,316,988	578,506	1,895,494
Support for technical services at the project level	521,936	293,245	815,181
Project for which UNIDO is the associated agency	166,676	15,971	182,647
Government executed projects for which UNIDO is the implementing agency	4,744,278	473,457	5,217,735
UNDP trust funds	285,476	25,108	310,584
	9,127,041	1,584,561	10,711,602

Annex III

OPERATING FUNDS—UNDP AND UNDP TRUST FUNDS

REPORT NO. 1

UNITED NATIONS DEVELOPMENT PROGRAMME
(Name of Executing Agency)
(UNIDO)

Status of Funds as at 31 December 2000
(In US dollars)

Operating Fund

		$	$
Balance at 1 January 2000			5,583,234
Add:	Cash drawings from UNDP	(12,113,800)	
	IOVs	15,095,654	
	Other charges/credits (net)	3,039,308	
	Miscellaneous income and exchange adjustments (net) (Report No. 8)	264,246	
	Miscellaneous items refunded to UNDP (net) (Report No. 8)	(11,475)	6,273,933
			11,857,167
Less:	Expenditure and support costs for lines implemented for self-executed projects (Executing PDRs)	5,490,762	
	Expenditure and support costs for lines implemented for projects executed by other agencies and Governments (Implementing PDRs)	4,910,256	
			10,401,018
Balance at 31 December 2000			1,456,149

Represented by:

Cash at banks, on hand and in transit		4,606,528	
Accounts receivable (Report No. 9)		4,733,866	9,340,394
Less:	Accounts payable (Report No. 10)	6,418,321	
	2000 Unliquidated obligations	1,465,924	7,884,245
Balance at 31 December 2000			1,456,149

REPORT 13

STATEMENT I

GLOBAL ENVIRONMENTAL FACILITY

(Title of Trust Fund)

(Name of Participating and Executing Agency)

(UNIDO)

Status of Funds at 31 December 2000

(Expressed in US dollars)

Operating Fund

		$	$
Balance at 1 January 2000			(707,408)
Add:	Cash drawings from UNDP		640,597
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(66,811)
Less:	Expenditure during 2000		
	For projects		
	Disbursements (Report No. 15A)	152,274	
	Unliquidated obligations (Report No. 16)	129,212	
	For AOS (Report No. 15A)	24,709	306,195
			(373,006)
Add/subtract:			
	Adjustments to prior years (Report No. 15B):		
	Expenditure		
	Support costs		
	AOS		
Balance at 31 December 2000			(373,006)
Represented by:			
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	243,794	
	Unliquidated obligations (Report No. 16)	129,212	
			(373,006)
			(373,006)

STATEMENT 1
UNITED NATIONS POPULATION FUND
(Executing Agency)

Status of Funds as at 31 December 2000

OPERATING FUND

Balance as at 1 January 2000		18
Add:		
Cash drawings from UNFPA		
Miscellaneous income/Exp. (Schedule 3)		
		18
Deduct:		
Project costs		
Disbursements (Schedule 2)		
Unliquidated obligations (Schedule 2)		
Administrative & Operational Services Costs (Schedule 2)		
Add/subtract:		
Adjustments to prior year's expenditure (Schedule 4)		
Adjustments to prior year's Administrative & Operational Services Costs		
Balance as at 31 December 2000		18
Represented by:		
Cash at banks, on hand and in transit		
Accounts receivable	18	18
Deduct:		
Accounts payable (Schedule 5)		
Unliquidated obligations		
Balance as at 31 December 2000		18

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 1 January 2000		3,291
Add:		
Net allocations issued by UNFPA from 1 January to 31 December 2000		
		3,291
Deduct:		
Allocations issued for future years		
		3,291
Allocations available for 2000		
Deduct:		
Allocations utilized during 2000		
Unspent balance of allocations for current year		3,291
Add:		
Allocations issued for future years		
Unspent balance of allocations as at 31 December 2000		3,291

REPORT 13

STATEMENT I
REPUBLIC OF KOREA FUND FOR THE TUMEN REGION
(Title of Trust Fund)
(Name of Participating and Executing Agency)
(UNIDO)

Status of Funds at 31 December 2000
(Expressed in US dollars)

			$	$
Operating Fund				
Balance at 1 January 2000				(34,598)
Add:	Cash drawings from UNDP			18,261
	IOVs			
	Other charges/credits (net)			
	Miscellaneous income and exchange adjustments (net) (Report No. 19)			
	Miscellaneous items refunded to trust fund (net) (Report No. 18)			
				(16,337)
Less:	Expenditure during 2000			
	For projects			
		Disbursements (Report No. 15A)	(11,101)	
		Unliquidated obligations (Report No. 16)	12,436	
	For AOS (Report No. 15A)		134	1,469
				(17,806)
Add/subtract:				
	Adjustments to prior years (Report No. 15B):			
	Expenditure			
	Support costs			
	AOS			
Balance at 31 December 2000				(17,806)
Represented by:				
	Cash at banks, on hand and in transit			
	Accounts receivable (Report No. 20)			
Less:	Accounts payable (Report No. 21)		5,370	
	Unliquidated obligations (Report No. 16)		12,436	17,806
				(17,806)

REPORT 13

STATEMENT I
UNITED NATIONS CAPITAL DEVELOPMENT FUND
(Title of Trust Fund)
(Name of Participating and Executing Agency)
(UNIDO)

Status of Funds at 31 December 2000
(expressed in US dollars)

		$	$
Operating Fund			
	Balance at 1 January 2000		(313,469)
Add:	Cash drawings from UNDP		
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(313,469)
Less:	Expenditures during 1999		
	For projects		
	Disbursements (Report No. 15A)		
	Unliquidated obligations (Report No. 16)		
	For support costs (Report No. 15A)[a]		
	For AOS (Report No. 15A)		
			(313,469)
	Add/subtract:		
	Adjustments to prior years (Report No. 15B):		
	Expenditure		
	Support costs		
	AOS		
	Balance at 31 December 2000		(313,469)
	Represented by:		
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	313,469	
	Unliquidated obligations (Report No. 16)		313,469
			(313,469)

[a] Old regime only.

REPORT 13

STATEMENT I
UNITED NATIONS DEVELOPMENT FUND FOR WOMEN
(TITLE OF TRUST FUND)
(NAME OF PARTICIPATING AND EXECUTING AGENCY)
(UNIDO)

Status of Funds at 31 December 2000
(expressed in US dollars)

Operating Fund		$	$
Balance at 1 January 2000			(43,914)
Add:	Cash drawings from UNDP		
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(43,914)
Less:	Expenditure during 2000		
	For projects		
	Disbursements (Report No. 15A)	2,655	
	Unliquidated obligations (Report No. 16)		
	For support costs (Report No. 15A)[a]	265	
	For AOS (Report No. 15A)		2,920
			(46,834)
Add/Subtract:			
	Adjustments to prior years (Report No. 15B)		
	Expenditure		
	Support costs		
	AOS		
Balance at 31 December 2000			(46,834)
Represented by:			
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	46,834	
	Unliquidated obligations (Report No. 16)		46,834
			(46,834)

[a] Old regime only.